

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
<b>CITY OF _____, IOWA</b> <b>DUE: December 1, 2016</b>		16208400100000 <b>City Administrator</b> <b>905 Third Avenue Box 910</b> <b>Alton, IA 51003</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	537,757		537,757	540,041
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	537,757		537,757	540,041
Delinquent property taxes	0		0	
TIF revenues	483,778		483,778	488,232
Other city taxes	149,965	0	149,965	134,709
Licenses and permits	22,589	0	22,589	17,105
Use of money and property	16,835	7,410	24,245	29,025
Intergovernmental	250,383	0	250,383	241,417
Charges for fees and service	108,023	1,784,475	1,892,498	1,958,551
Special assessments	6,734	0	6,734	5,000
Miscellaneous	83,637	315,713	399,350	366,350
Other financing sources	702,310	148,592	850,902	1,889,268
<b>Total revenues and other sources</b>	2,362,011	2,256,190	4,618,201	5,669,698
<b>Expenditures and Other Financing Uses</b>				
Public safety	201,332	0	201,332	195,965
Public works	237,447	0	237,447	263,420
Health and social services	160	0	160	1,500
Culture and recreation	164,414	0	164,414	195,481
Community and economic development	151,551	0	151,551	127,351
General government	90,985	0	90,985	101,431
Debt service	341,389	0	341,389	315,137
Capital projects	672,101	0	672,101	1,003,737
<b>Total governmental activities expenditures</b>	1,859,379	0	1,859,379	2,204,022
Business type activities	0	1,988,659	1,988,659	2,176,957
<b>Total ALL expenditures</b>	1,859,379	1,988,659	3,848,038	4,380,979
Other financing uses, including transfers out	538,561	293,543	832,104	1,276,750
<b>Total ALL expenditures/And other financing uses</b>	2,397,940	2,282,202	4,680,142	5,657,729
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-35,929	-26,012	-61,941	11,969
Beginning fund balance July 1, 2015	1,139,189	1,755,548	2,894,737	2,596,386
Ending fund balance June 30, 2016	1,103,260	1,729,536	2,832,796	2,608,355

  

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

  

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 1,285,000	Other long-term debt	\$ 0
Revenue debt	\$ 587,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 3,956,063

  

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Dale Oltmans		Telephone → 712 Area Code	Number 756-4314 Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

  

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF ALTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	293,460	26,682		217,615			537,757			537,757	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	293,460	26,682		217,615	0		537,757		T01	537,757	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	293,460	26,682		217,615	0	0	537,757			537,757	6			
7	<b>TIF revenues</b>			483,778				483,778		T01	483,778	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		149,965					149,965		T09	149,965	14			
15	<b>TOTAL OTHER CITY TAXES</b>	0	149,965	0	0	0	0	149,965	0		149,965	15			
16	<b>Section B - LICENSES AND PERMITS</b>	22,589						22,589		T29	22,589	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	2,187		1,393	621	793		4,994	7,410	U20	12,404	18			
19	Rents and royalties	10,641				1,200		11,841		U40	11,841	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	12,828	0	1,393	621	1,993	0	16,835	7,410		24,245	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALTON						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		150,272					150,272		C46	150,272	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants							0		C89	0	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	6,364	579	38,776	9,468			55,187		C89	55,187	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	6,364	150,851	38,776	9,468	0	0	205,459	0		205,459	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	26,911						26,911		D89	26,911	64		
65	Township contributions	18,013						18,013		D89	18,013	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	44,924	0	0	0	0	0	44,924	0		44,924	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	51,288	150,851	38,776	9,468	0	0	250,383	0		250,383	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	245,155	A91	245,155	73		
74	Sewer							0	170,241	A80	170,241	74		
75	Electric							0	934,588	A92	934,588	75		
76	Gas							0	434,491	A93	434,491	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	79,598						79,598		A81	79,598	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	12,459						12,459		A89	12,459	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	1,105						1,105		A89	1,105	99				
100	Park, recreation, and cultural charges	14,506						14,506		A61	14,506	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	355						355			355	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	108,023	0	0	0	0	0	108,023	1,784,475		1,892,498	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				6,734			6,734		U01	6,734	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	23,489				34,816		58,305		U99	58,305	108				
109	Deposits and sales/fuel tax refunds							0	15,490	U99	15,490	109				
110	Sale of property and merchandise							0	1,869	U11	1,869	110				
111	Fines	1,809						1,809		U30	1,809	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	19,794				3,729		23,523	3,902		27,425	113				
114	MBMECA Transmission Capacity Refund							0	275,093		275,093	114				
115	Electricity Rebates							0	19,359		19,359	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	45,092	0	0	0	38,545	0	83,637	315,713		399,350	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ALTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	533,280	327,498	523,947	234,438	40,538	0	1,659,701	2,107,598		3,767,299	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales					18,798		18,798		NR	18,798	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	155,900	36,858		28,500	349,043		570,301	57,457		627,758	127
128	Internal TIF loans and transfers in	3,824			81,750	27,637		113,211	91,135		204,346	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	159,724	36,858	0	110,250	395,478	0	702,310	148,592		850,902	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	693,004	364,356	523,947	344,688	436,016	0	2,362,011	2,256,190		4,618,201	132
133												133
134	Beginning fund balance July 1, 2015	165,027	230,238	95,768	55,779	592,377		1,139,189	1,755,548		2,894,737	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	858,031	594,594	619,715	400,467	1,028,393	0	3,501,200	4,011,738		7,512,938	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF ALTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	132,650						132,650		E62	132,650	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	7,814						7,814		E89	7,814	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	32,922						32,922		E24	32,922	13				
14	Purchase of land and equipment	9,915						9,915		G24	9,915	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation	10,724						10,724		E32	10,724	16				
17	Purchase of land and equipment	4,139						4,139		G32	4,139	17				
18	Building inspections — Current operation	2,500						2,500		E66	2,500	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	185						185		E32	185	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation	483						483		E89	483	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	201,332	0		0	0	0	201,332			201,332	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ALTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	27,009	93,661					120,670		E44	120,670	42
43	Purchase of land and equipment	1,772						1,772		G44	1,772	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation	2,506						2,506		E44	2,506	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		42,310					42,310		E44	42,310	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	70,189						70,189		E81	70,189	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	101,476	135,971		0	0	0	237,447			237,447	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	160						160		E79	160	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	160	0				0	160			160	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF ALTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	76,630	5,421			1,250		83,301		E52	83,301	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	17,225	2,244			3,039		22,508		E61	22,508	127
128	Purchase of land and equipment	1,093						1,093		G61	1,093	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	45,431	1,962					47,393		E61	47,393	130
131	Purchase of land and equipment	1,880						1,880		G61	1,880	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	500						500		E03	500	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	5,781	178					5,959		E61	5,959	135
136	Other culture and recreation	1,780						1,780		E61	1,780	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	150,320	9,805		0	4,289	0	164,414			164,414	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	40,767	5,322					46,089		E89	46,089	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			96,941		6,948		103,889		E50	103,889	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,573						1,573		E29	1,573	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	42,340	5,322	96,941	0	6,948	0	151,551			151,551	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ALTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,158	718					6,876		E29	6,876	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	38,321	10,418					48,739		E23	48,739	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,612						1,612		E89	1,612	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	7,360						7,360		E25	7,360	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	4,604	213			2,054		6,871		E31	6,871	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	19,527						19,527		E89	19,527	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	77,582	11,349	0	0	2,054	0	90,985			90,985	176
177	Section G — DEBT SERVICE				341,389			341,389			341,389	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	341,389	0	0	341,389			341,389	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Parks & Trails					6,969		6,969			6,969	184
185	Capital Building, Equipment and Streets					558,207		558,207			558,207	185
186	Economic Dev., Industrial Park and Housing					106,925		106,925			106,925	186
187	Subtotal Regular Capital Projects	0	0			672,101	0	672,101			672,101	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	672,101	0	672,101			672,101	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	573,210	162,447	96,941	341,389	685,392	0	1,859,379			1,859,379	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALTON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								305,197	E91	305,197	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								219,434	E80	219,434	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								971,562	E92	971,562	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								420,794	E93	420,794	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ALTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								71,672		71,672	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,988,659		1,988,659	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	573,210	162,447	96,941	341,389	685,392	0	1,859,379	1,988,659		3,848,038	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	77,352	158,906			97,957		334,215	293,543		627,758	255
256	Internal TIF loans/repayments and transfers out			204,346				204,346			204,346	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	77,352	158,906	204,346	0	97,957	0	538,561	293,543		832,104	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	650,562	321,353	301,287	341,389	783,349	0	2,397,940	2,282,202		4,680,142	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	43,135	273,241	318,428	59,078			693,882			693,882	264
265	Committed							0			0	265
266	Assigned	104,242				245,044		349,286			349,286	266
267	Unassigned	60,092						60,092			60,092	267
268	Total Governmental	207,469	273,241	318,428	59,078	245,044	0	1,103,260			1,103,260	268
269	Proprietary								1,729,536		1,729,536	269
270	Total ending fund balance June 30, 2016	207,469	273,241	318,428	59,078	245,044	0	1,103,260	1,729,536		2,832,796	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	858,031	594,594	619,715	400,467	1,028,393	0	3,501,200	4,011,738		7,512,938	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float:right"><b>CITY OF ALTON</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62 132,650							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						Z00 \$		433,237	

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
		(b)	(c)						
1. Water utility	19U \$ 59,000	29U \$	39U \$ 7,000	49U \$	49U \$	49U \$ 52,000	49U \$	I91 \$ 1,033	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U 573,000	29U	39U 38,000	49U	49U	49U 535,000		I93 25,639	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. 2009 Series A	19U 405,000	29U	39U 75,000	49U 330,000	49U	49U	49U	I89 15,080	
11. 2010 Consolidated	19U 140,000	29U	39U 70,000	49U 70,000	49U	49U	49U	I89 4,270	
12. 2013A Refinance	19U 300,000	29U	39U 95,000	49U 205,000	49U	49U	49U	I89 4,800	
13. 2013B Hospital	19U 330,000	29U	39U 35,000	49U 295,000	49U	49U	49U	I89 7,050	
14. 2015 Street	19U 400,000	29U	39U 15,000	49U 385,000	49U	49U	49U	I89 13,000	
<b>Total long-term debt</b>	<b>2,207,000</b>	<b>0</b>	<b>335,000</b>	<b>1,285,000</b>	<b>0</b>	<b>587,000</b>	<b>0</b>	<b>70,872</b>	

  

<b>B. Short-term debt</b>		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
		\$	<b>79,121,268</b>	<b>x .05 = \$</b>	<b>3,956,063</b>

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Total (e)</b>
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61		
	\$	\$			
		10,429	2,822,367	2,832,796	
REMARKS					V98